



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 28, 2011

Edward A. Mammone  
Principal Accounting Officer  
Westwood One, Inc.  
1166 Avenue of the Americas  
New York, NY 10036

**Re: Westwood One, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed on March 31, 2010**  
**File No. 001-14691**

Dear Mr. Mammone:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief